

EXHIBIT W



September 9, 2022

Honorable William G. Young
United States District Judge
District of Massachusetts

Re: Veronica Zea

Dear Judge Young:

I write in support of Ms. Veronica Zea as you consider appropriate sentencing in her case. I have been Ms. Zea's employer since March of 2021. In that time, she has worked directly with me, and also with a dozen or so other managers and peers. She is well liked by all and does excellent work. She continues to improve her skill sets and, as a result, we have been able to rely on her for a number of ongoing tasks that used to be managed by outside firms. Her attitude and work ethic are admirable, and every manager that has worked with her seeks to increase her responsibility and influence.

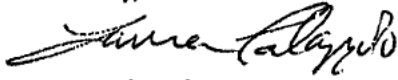
Unfortunately, we are a small non-profit organization with limited opportunity for advancement. It has always been my hope that Ms. Zea's time at Lincoln would serve as a springboard to other opportunities and help her to see that she remains employable despite pleading guilty to felony charges. However, I worry that she has been too long "sidelined" from taking advantage of other potential opportunities as she awaits sentencing. She is afraid to move forward with her life for fear that she will eventually have to leave a new position if she is sentenced to serve jail time of some unknown duration.

I see Ms. Zea trying to move forward. She cooperated promptly with the prosecution once she was able to obtain her own counsel and free herself from the influence of her former employer. Since then, she has been waiting for justice to be meted out to those who orchestrated the scheme into which she became entangled. Her cooperation undoubtedly assisted with the prosecution's efforts to obtain justice, and I trust the Court will take that into consideration.

I do not see the benefit to society of sentencing Ms. Zea to jail, or indeed taking any other action that would further prolong the effect her previous employment has had on her life. Ideally, she would not have to carry the stigma of a felony conviction with her. But short of that, it is my firm belief that she has "served her time" by examining her role in past events and getting the help she needs to sort out whatever tendencies of personality prevented her from drawing a line when one should have been drawn.

I therefore urge you to sentence her to nothing more than probation with credit for the significant time that has already passed, so that she can finally see an end to this tragedy and begin rebuilding. She has the ability and work ethic to enter into a promising career at a company with significant upward mobility. I trust you will consider the effect your sentencing will have on her future and do everything within your power to allow that future to be bright.

Sincerely,

A handwritten signature in black ink, appearing to read "Laura Palazzolo", written in a cursive style.

Laura Palazzolo
Dean